

2011 ASSESSMENT REVIEW GUIDELINES

As recommended by the Assessing Standards Board

A	B	C	D	E	F
Level and Uniformity of Assessments	Assessing Practices	Exemptions and Credits	Data Accuracy	Proportionality	USPAP Compliant Report
<p>. Ratio: 90% - 110% with 90% confidence level - RSA 21-J:11-a,I,(a)</p>	<p>. RSA 91-A access: All records of the municipality's assessor's office should be available to the public pursuant to RSA 91-A</p>	<p>. Periodic review by town at least 95% accuracy. RSA 72:33,VI Elderly Exempt. 72:39-a&b Vet's Credit 72:28 Vet's Total Disable 72:35 Blind 72:37 Disabled 72:37-b Deaf (New) 72:38-b</p>	<p>. 80% of property record cards must be free of material errors RSA 21-J:11-a,I,(d) (See ASB Guidelines for definition of material errors.)</p>	<p>. Verify PRD (Price Related Differential) RSA 21-J:11-a,I,(e) PRD should be between .98 and 1.03 with a 90% confidence level.</p>	<p>. Verify USPAP Compliant Report based on Standard 6 of the most recent Edition of USPAP submitted to DRA prior to January 1 and checked for compliance against DRA-USPAP Compliant Checklist. (January 1 deadline)</p>
<p>. COD: (Coefficient of Dispersion) of median ratio not greater than 20 (no confidence interval) RSA 21-J:11-a,I,(a)</p>	<p>. 95% of sample: Must reflect April 1 value Must reflect construction done by April 1 and not after. RSA 74:1</p>	<p>. Religious - BTLA A-9 . Educational - BTLA A-9 . Charitable – BTLA A-9 RSA 72:23-c</p>	<p>. Verify accuracy of data elements (report to ASB). RSA 21-J:11-a,I,(d)</p>	<p>. Median ratio, with 90% confidence level all strata within 5% of overall median point estimate - RSA 21-J:11-a,I,(e) <ul style="list-style-type: none"> . Improved Residential . Improved Non-Residential . Unimproved Property </p>	
	<p>. Have revised inventory program – RSA 75:8</p>	<p>. Charitable - BTLA A-12 RSA 72:23,VI</p>			
	<p>. 85% of Current Use Sample: RSA 79-A:5 Form A-10 timely filed Form CU-12 timely filed Valued per CUB 304 Land Use Change Tax</p>				
	<p>. Appraisal Contracts to DRA RSA 21-J:11 Submitted prior to start Include personnel in contract</p>				